

COUNTY OF CHESTERFIELD, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual
Comprehensive Services Fund
For the Year Ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 200,600	\$ 200,600	\$ 212,818	\$ 12,218
From the Commonwealth	<u>4,796,400</u>	<u>4,796,400</u>	<u>4,523,486</u>	<u>(272,914)</u>
Total revenues	4,997,000	4,997,000	4,736,304	(260,696)
Expenditures				
Health and welfare	<u>7,964,000</u>	<u>8,309,726</u>	<u>8,117,043</u>	<u>192,683</u>
Deficiency of revenues under expenditures	<u>(2,967,000)</u>	<u>(3,312,726)</u>	<u>(3,380,739)</u>	<u>(68,013)</u>
Other financing sources				
Transfers in	1,928,700	2,153,437	2,153,437	-
Transfers from component unit - School Board	<u>1,038,300</u>	<u>1,159,289</u>	<u>1,159,289</u>	<u>-</u>
Total other financing sources	<u>2,967,000</u>	<u>3,312,726</u>	<u>3,312,726</u>	<u>-</u>
Net change in fund balance	-	-	(68,013)	(68,013)
Fund balance (deficit), July 1, 2004	<u>(138,825)</u>	<u>(138,825)</u>	<u>(138,825)</u>	<u>-</u>
Fund balance (deficit), June 30, 2005	<u>\$ (138,825)</u>	<u>\$ (138,825)</u>	<u>\$ (206,838)</u>	<u>\$ (68,013)</u>

Explanation of differences between actual amounts on the budgetary basis and GAAP basis.

Revenues

Total revenues on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual.	\$ 4,736,304
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>1,159,289</u>
Total revenues on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds.	<u>\$ 5,895,593</u>

Other financing sources

Total other financing sources on the Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual.	\$ 3,312,726
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>(1,159,289)</u>
Total other financing sources on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Non-major Governmental Funds.	<u>\$ 2,153,437</u>